

YOU ARE REQUIRED TO FILE THIS RETURN IF THE GROSS RECEIPTS WERE GREATER THAN \$150,000 OR THE ENTERPRISE VALUE TAX BASE WAS GREATER THAN \$75,000

LINE-BY-LINE INSTRUCTIONS

STEP 1 Name and FEIN	At the top of the return enter the beginning and ending dates of the taxable period if different than the calendar year.	
	Please PRINT the Corporate, Partnership, Fiduciary or Non-Profit name and federal employer identification number in the spaces provided.	
BET-80 Apportionment	Business Enterprise Tax Base Apportionment: Form BET-80, BUSINESS ENTERPRISE TAX APPORTIONMENT, must be completed in order to determine the values for Lines 1, 2 and 3 of the Form BET. Use Form BET-80 if your business activity is both inside and outside NH.	
STEP 2 Compute the Enterprise Value Tax Base	<p>If business activity was both inside and outside NH.</p> <p>Line 1 Enter the total amount from the BET-80, Line 17. Line 2 Enter the total amount from the BET-80, Line 24. Line 3 Enter the total amount from the BET-80, Line 29. Line 4 Enter the sum of Lines 1, 2 and 3.</p>	<p>If business activity was 100% inside NH</p> <p>Line 1 Enter the total dividends paid. Line 2 Enter the total compensation on wages paid or accrued. Line 3 Enter the total interest paid or accrued. Line 4 Enter the sum of Lines 1, 2 and 3. See BET instructions and quick checklist.</p>
STEP 3 Figure Your Tax	<p>Line 5 Multiply Line 4 by .0075.</p> <p>Line 6 STATUTORY CREDITS</p> <p>(a) Enter the amount of any CDFA (Investment Tax Credit) claimed pursuant to RSA 162-L:10. The amount of the credit shall not exceed the lesser of the total Business Enterprise Tax liability or \$200,000 for tax periods ending prior to July 1, 1999 or \$1,000,000 for tax periods ending after June 30, 1999. If you also claim this credit on your BPT or other tax form(s) the combined total shall not exceed \$200,000 for tax periods ending prior to July 1, 1999 or \$1,000,000 for tax years ending after June 30, 1999.</p> <p>(b) Enter the Community Reinvestment and Opportunity (CROP) Credit as authorized by your agreement with the Department of Resources and Economic Development (DRED) under RSA 162-N.</p> <p>Line 7 Enter the amount of Line 5 minus Line 6. IF NEGATIVE, ENTER ZERO. Enter the amount from Line 7 on Line 1(a) of the BT-Summary.</p>	

For the CALENDAR year **2003** or other taxable period beginning and ending
Mo Day Year Mo Day Year

STEP 1 Please Print or Type Name	CORPORATE, PARTNERSHIP, FIDUCIARY, OR NON-PROFIT NAME			FEDERAL EMPLOYER IDENTIFICATION NUMBER	
				DEPARTMENT IDENTIFICATION NUMBER	
<p>If your business activities are conducted both inside and outside New Hampshire AND the business enterprise is subject to tax in another state, whether or not it is actually imposed by the other state, then the business enterprise must apportion its enterprise value tax base. Complete Form BET-80 to determine the values for Lines 1, 2 and 3. If you need Form BET-80 and it is not included in your booklet, it may be obtained from our web site at www.state.nh.us/revenue or by calling (603) 271-2192.</p>					
STEP 2 Compute the Taxable Enter- prise Value Tax Base	1 Dividends Paid	1			
	2 Compensation and Wages Paid or Accrued	2			
	3 Interest Paid or Accrued	3			
	4 Taxable Enterprise Value Tax Base (Sum of Lines 1, 2 and 3)			4	
STEP 3 Figure Your Tax	5 NH Business Enterprise Tax (Line 4 multiplied by .0075)			5	
	6 STATUTORY CREDITS (a) RSA 162-L:10. CDFA-Investment Tax Credit				
	(b) RSA 162-N, CROP Credit			6	
	7 Business Enterprise Tax Net of Statutory Credits (Line 5 minus Line 6. IF NEGATIVE, ENTER ZERO) ENTER THIS AMOUNT ON LINE 1(a) OF THE BT-SUMMARY.			7	
IF YOU HAVE COMPLETED THIS RETURN IT MUST BE FILED WITH THE BT-SUMMARY.					

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS ENTERPRISE TAX RETURN
LINE-BY-LINE INSTRUCTIONS

STEP 1 Name and FEIN	At the top of the return enter the beginning and ending dates of the taxable period if different than the calendar year. Please PRINT the enterprise's name and federal employer identification number in the spaces provided.
Business Enterprise Tax Base Apportionment	If your business activity is conducted both inside and outside New Hampshire and is subject to tax in another state, whether or not actually imposed by that state, complete Form BET-80, BUSINESS ENTERPRISE TAX APPORTIONMENT, to determine the values for Lines 1, 2 and 3 of the Form BET. After completing Form BET-80, enter the amount from Line 17 on Line 1 of your Form BET. Enter the amount from Line 24 on Line 2 of Form BET. Enter the amount from Line 29 on Line 3 of Form BET. Proceed to Line 4.
STEP 2 Compute the Taxable Enterprise Value Tax Base.	<p>Line 1: DIVIDENDS PAID Enter the amount of dividends paid. "Dividends" means any distribution of money or property, other than the distribution of newly issued stock of the same enterprise, to the owners of a business with respect to their ownership interest in such enterprise from accumulated revenues and profits of the enterprise. Per RSA 77-E:1, VI, the term "Dividends" does NOT include the following:</p> <ul style="list-style-type: none"> ▪ Distributions of money or property to beneficiaries of a trust qualified under Section 401 of IRC; ▪ Cash or non-cash payments of life, sickness, accident, or other benefits to members or their dependents or designated beneficiaries from a voluntary employees' beneficiary association qualified under Section 501(c) (9) of the IRC; ▪ Distributions of money or property to participants from any common trust fund as defined under Section 584 of the IRC; ▪ Policyholder dividends as defined under Section 808 of the IRC, to the extent such dividends are not reduced pursuant to Section 809 of the IRC; ▪ Payment of interest on deposits of depositors of a mutual bank or credit union; or ▪ Distributions of money or property to or on behalf of beneficiaries of a trust which is either subject to taxation under Section 641 or described in Section 664 of the IRC, provided that, this shall apply only to the extent that such trust limits its activities to personal investment activities which do not constitute business activities, and those incidental to or in support of such personal investment activities. <p>Line 2: COMPENSATION AND WAGES PAID OR ACCRUED Enter the amount of compensation paid or accrued, per RSA 77-E:1,V, including deferred compensation. Include all wages, salaries, fees, bonuses, commissions or other payments paid or accrued in the taxable period. This includes compensation on behalf of or for the benefit of employees, officers or directors of the business enterprise and subject to or specifically exempt from withholding under Section 3401 of the IRC. The compensation amount entered on Line 2 should include the amount of any compensation deduction taken under the Business Profits Tax pursuant to RSA 77-A:4,III in the taxable period. It should also include any net earnings from self-employment subject to tax under Section 1401 of the US IRC to the extent it was not included in the amount of any deduction taken under the Business Profits Tax pursuant to RSA 77-A:4,III in the taxable period. If the proprietor is a partner in a partnership, the net earnings from self-employment does not include the partner's distributive share of the partnership earnings. Payments made expressly exempt from withholding under Section 3401(a) (1), (9), (10), (13), (14), (15), (16), (18), (19) and (20) of the US IRC should not be included in Line 2.</p> <p>Line 3: INTEREST PAID OR ACCRUED Enter the amount of interest paid or accrued. Per RSA 77-E:1, XI, "Interest" means: all amounts paid or accrued for the use or forbearance of money or property. The term "interest" shall not include amounts paid, credited or set aside in connection with reserves by insurers to fulfill policy and contractual responsibilities to policy holders or by voluntary employees' beneficiary associations qualified under Section 501(c) (9) of the IRC to fulfill obligations to members.</p> <p>Line 4: ENTERPRISE VALUE TAX BASE Enter the sum of Lines 1, 2 and 3.</p>
STEP 3 Figure Your Tax	<p>Line 5: NEW HAMPSHIRE BUSINESS ENTERPRISE TAX Multiply Line 4 by .0075.</p> <p>Line 6: STATUTORY CREDITS (a) CDFA CREDIT (Investment Tax Credit) RSA 162-L:10 & RSA 77-A:5,XI Enter the amount of any Investment Tax Credit claimed pursuant to RSA 162-L:10. The amount of the credit shall not exceed the lesser of the total Business Enterprise Tax liability or \$200,000 for tax years ending prior to July 1, 1999 or \$1,000,000 for tax years ending after June 30, 1999. If you also claim this credit on your BPT or other tax form(s), the combined total shall not exceed \$1,000,000 for tax years ending after June 30, 1999. (b) CROP CREDIT (Community Reinvestment and Opportunity Credit) enter the amount of any CROP Credit as authorized by the NH Dept. of Resources and Economic Development (DRED) pursuant to RSA 162-N, on Line 6(b). Enter the sum of Lines 6(a) and 6(b) on Line 6.</p> <p>Line 7: BUSINESS ENTERPRISE TAX BALANCE DUE Enter the amount of Line 5 minus Line 6. IF NEGATIVE, ENTER ZERO. ENTER THE AMOUNT FROM LINE 7 ON LINE 1(a) OF THE BT-SUMMARY.</p>